

Applicant does not believe there are any fees required for the submission of this sequence listing. However, the Commissioner is authorized to charge Lyon & Lyon's Deposit Account No. **12-2475** for any fees required that are not covered, in whole or in part, or to credit any overpayments to said Deposit Account **12-2475**.

Respectfully submitted,

LYON & LYON LLP

Dated: April 26, 2001

By:



David A. Randall

Reg. No. 37,217